

Finance and Administration Cabinet STANDARD PROCEDURE	Page 1 of 1
ISSUED BY: Department of Revenue – Tax Administration	
EFFECTIVE DATE:	
PROCEDURE: 6.11.7 (formerly KRC 11.9)	
SUBJECT: Taxpayer Referrals to the Office of Taxpayer Ombudsman	
Distribution Code(s): A, B, C, D	Contact: Office of Taxpayer Ombudsman (502) 564-7822 Station #15

I. INTRODUCTION

The Kentucky Department of Revenue's mission, in part, is to provide courteous, accurate, and efficient services to the benefit of Kentucky and its citizens. This is especially important in the area of taxpayer rights. The Office of Taxpayer Ombudsman provides an independent and effective system, which ensures that taxpayer grievances, which cannot be resolved through normal channels, are promptly and objectively handled.

II. PROCEDURE

The Department of Revenue should make every attempt to resolve the taxpayer's complaint or problem through normal means, when possible. However, when complaints or problems cannot be resolved through normal means, the taxpayer should be referred to the Office of Taxpayer Ombudsman for review and resolution of the complaint or other problem. Pertinent taxpayer information, such as correspondence, should be forwarded, to assist the Taxpayer Ombudsman in the review. The following types of requests should be forwarded to the Office of Taxpayer Ombudsman:

1. The taxpayer requests assistance or information (except a refund inquiry) and receives no response within 45 days of the initial request.
2. The taxpayer requests a refund and receives no response within 90 days of the initial request.
3. The taxpayer has a complaint or inquiry that has not been satisfactorily resolved through normal channels or procedures or taxpayer feels that his or her rights have not been upheld by the Department of Revenue.
4. The taxpayer experiences hardship due to action taken by the Department of Revenue. Upon referral, the Office of Taxpayer Ombudsman will evaluate the case and advise the taxpayer in accordance with standard Department of Revenue procedure.
5. The taxpayer requests to be directed to the Ombudsman's Office.

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"

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